

# **Tables for Percentage Computation Method of Withholding**

# Weekly & Biweekly Payroll Period

Weekly Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$35	\$0.00
	\$35	\$57	1.6% of the amount over \$35
	\$57	\$79	\$0 plus 3.6% of the amount over \$57
	\$79	\$101	\$1 plus 4.1% of the amount over \$79
	\$101	\$124	\$2 plus 5.1% of the amount over \$101
	\$124	\$146	\$3 plus 6.1% of the amount over \$124
	\$146	\$202	\$5 plus 7.1% of the amount over \$146
	\$202	\$480	\$9 plus 7.4% of the amount over \$202
	\$480		\$29 plus 7.8% of the amount over \$480
Weekly Payroll Period	Married Persons		
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$131	\$0.00
	\$131	\$175	1.6% of the amount over \$131
	\$175	\$220	\$1 plus 3.6% of the amount over \$175
	\$220	\$265	\$2 plus 4.1% of the amount over \$220
	\$265	\$309	\$4 plus 5.1% of the amount over \$265
	\$309	\$354	\$6 plus 6.1% of the amount over \$309
	\$354	\$465	\$9 plus 7.1% of the amount over \$354
	\$465	\$1,022	\$17 plus 7.4% of the amount over \$465
	\$1,022		\$58 plus 7.8% of the amount over \$1,022
Biweekly Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$69	\$0.00
	\$69	\$114	1.6% of the amount over \$69
	\$114	\$158	\$1 plus 3.6% of the amount over \$114
	\$158	\$203	\$2 plus 4.1% of the amount over \$158
	\$203	\$248	\$4 plus 5.1% of the amount over \$203
	\$248	\$292	\$6 plus 6.1% of the amount over \$248
	\$292	\$404	\$9 plus 7.1% of the amount over \$292
	\$404	\$961	\$17 plus 7.4% of the amount over \$404
	\$961		\$58 plus 7.8% of the amount over \$961
Biweekly Payroll Period	Married Persons		
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$262	\$0.00
	\$262	\$351	1.6% of the amount over \$262
	\$351	\$440	\$1 plus 3.6% of the amount over \$351
	\$440	\$529	\$5 plus 4.1% of the amount over \$440
	\$529	\$618	\$8 plus 5.1% of the amount over \$529
	\$618	\$707	\$13 plus 6.1% of the amount over \$618
	\$707	\$930	\$18 plus 7.1% of the amount over \$707
	\$930	\$2,044	\$34 plus 7.4% of the amount over \$930
	\$2,044		\$117 plus 7.8% of the amount over \$2,044

# Semimonthly & Monthly Payroll Period

Semimonthly Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$75		\$0.00
	\$75	\$123		1.6% of the amount over \$75
	\$123	\$172	\$1 plus	3.6% of the amount over \$123
	\$172	\$220	\$3 plus	4.1% of the amount over \$172
	\$220	\$268	\$4 plus	5.1% of the amount over \$220
	\$268	\$316	\$7 plus	6.1% of the amount over \$268
	\$316	\$437	\$10 plus	7.1% of the amount over \$316
Married Persons	\$437	\$1,041	\$18 plus	7.4% of the amount over \$437
	\$1,041		\$63 plus	7.8% of the amount over \$1,041
	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$283		\$0.00
	\$283	\$380		1.6% of the amount over \$283
	\$380	\$477	\$2 plus	3.6% of the amount over \$380
	\$477	\$573	\$5 plus	4.1% of the amount over \$477
	\$573	\$670	\$9 plus	5.1% of the amount over \$573
	\$670	\$766	\$14 plus	6.1% of the amount over \$670
Monthly Payroll Period	\$766	\$1,008	\$20 plus	7.1% of the amount over \$766
	\$1,008	\$2,215	\$37 plus	7.4% of the amount over \$1,008
	\$2,215		\$126 plus	7.8% of the amount over \$2,215

Monthly Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$150		\$0.00
	\$150	\$247		1.6% of the amount over \$150
	\$247	\$343	\$2 plus	3.6% of the amount over \$247
	\$343	\$440	\$5 plus	4.1% of the amount over \$343
	\$440	\$536	\$9 plus	5.1% of the amount over \$440
	\$536	\$633	\$14 plus	6.1% of the amount over \$536
	\$633	\$874	\$20 plus	7.1% of the amount over \$633
Married Persons	\$874	\$2,082	\$37 plus	7.4% of the amount over \$874
	\$2,082		\$126 plus	7.8% of the amount over \$2,082
	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$567		\$0.00
	\$567	\$760		1.6% of the amount over \$567
	\$760	\$953	\$3 plus	3.6% of the amount over \$760
	\$953	\$1,146	\$10 plus	4.1% of the amount over \$953
	\$1,146	\$1,339	\$18 plus	5.1% of the amount over \$1,146
	\$1,339	\$1,532	\$28 plus	6.1% of the amount over \$1,339
Monthly Payroll Period	\$1,532	\$2,015	\$40 plus	7.1% of the amount over \$1,532
	\$2,015	\$4,430	\$74 plus	7.4% of the amount over \$2,015
	\$4,430		\$253 plus	7.8% of the amount over \$4,430

# Annual & Daily or Miscellaneous Payroll Period

Annual Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$1,800		\$0.00
	\$1,800	\$2,959	1.6% of the amount over \$1,800	\$1,800
	\$2,959	\$4,118	\$19 plus 3.6% of the amount over \$2,959	\$2,959
	\$4,118	\$5,277	\$61 plus 4.1% of the amount over \$4,118	\$4,118
	\$5,277	\$6,436	\$109 plus 5.1% of the amount over \$5,277	\$5,277
	\$6,436	\$7,594	\$168 plus 6.1% of the amount over \$6,436	\$6,436
	\$7,594	\$10,492	\$239 plus 7.1% of the amount over \$7,594	\$7,594
	\$10,492	\$24,978	\$445 plus 7.4% of the amount over \$10,492	\$10,492
	\$24,978		\$1,517 plus 7.8% of the amount over \$24,978	\$24,978
	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$6,800		\$0.00
	\$6,800	\$9,118	1.6% of the amount over \$6,800	\$6,800
	\$9,118	\$11,436	\$37 plus 3.6% of the amount over \$9,118	\$9,118
	\$11,436	\$13,754	\$120 plus 4.1% of the amount over \$11,436	\$11,436
	\$13,754	\$16,072	\$215 plus 5.1% of the amount over \$13,754	\$13,754
	\$16,072	\$18,388	\$333 plus 6.1% of the amount over \$16,072	\$16,072
	\$18,388	\$24,184	\$474 plus 7.1% of the amount over \$18,388	\$18,388
	\$24,184	\$53,156	\$886 plus 7.4% of the amount over \$24,184	\$24,184
	\$53,156		\$3,030 plus 7.8% of the amount over \$53,156	\$53,156

Daily or Miscellaneous Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$7		\$0.00
	\$7	\$11	1.6% of the amount over \$7	\$7
	\$11	\$16	\$0.07 plus 3.6% of the amount over \$11	\$11
	\$16	\$20	\$0.23 plus 4.1% of the amount over \$16	\$16
	\$20	\$25	\$0.41 plus 5.1% of the amount over \$20	\$20
	\$25	\$29	\$0.64 plus 6.1% of the amount over \$25	\$25
	\$29	\$40	\$0.91 plus 7.1% of the amount over \$29	\$29
	\$40	\$96	\$1.70 plus 7.4% of the amount over \$40	\$40
	\$96		\$5.82 plus 7.8% of the amount over \$96	\$96
	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$26		\$0.00
	\$26	\$35	1.6% of the amount over \$26	\$26
	\$35	\$44	\$0.14 plus 3.6% of the amount over \$35	\$35
	\$44	\$53	\$0.46 plus 4.1% of the amount over \$44	\$44
	\$53	\$62	\$0.83 plus 5.1% of the amount over \$53	\$53
	\$62	\$71	\$1.28 plus 6.1% of the amount over \$62	\$62
	\$71	\$93	\$1.83 plus 7.1% of the amount over \$71	\$71
	\$93	\$204	\$3.41 plus 7.4% of the amount over \$93	\$93
	\$204		\$11.66 plus 7.8% of the amount over \$204	\$204